



3015 (02-09-04)

ANNUAL REPORT

OF

Name: COBB MUNICIPAL WATER UTILITY

Principal Office: 501 BENSON ST
P.O. BOX 158
COBB, WI 53526

For the Year Ended: DECEMBER 31, 2001

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I LISA RILEY of _____
(Person responsible for accounts)

_____, Cobb Municipal Water Utility, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

<hr/> (Signature of person responsible for accounts)	<hr/> 02/15/2002 (Date)
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VILLAGE CLERK / TREASURER
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: COBB MUNICIPAL WATER UTILITY**Utility Address:** 501 BENSON ST

P.O. BOX 158

COBB, WI 53526

When was utility organized? 12/31/1943**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: LISA RILEY**Title:** VILLAGE CLERK / TREASURER**Office Address:**

501 BENSON ST

P.O. BOX 158

COBB, WI 53526

Telephone: (608) 623 - 2777**Fax Number:** (608) 623 - 2777**E-mail Address:** villcobb@chorus.net

Individual or firm, if other than utility employee, preparing this report:

Name: CHAD C FREYMILLER**Title:** STAFF ACCOUNTANT**Office Address:** JOHNSON BLOCK AND COMPANY, INC.

229 HIGH STREET

MINERAL POINT, WI 53565

Telephone: (608) 987 - 2206**Fax Number:** (608) 987 - 3391**E-mail Address:** chadf@johnsonblock.com

President, chairman, or head of utility commission/board or committee:

Name: ROBERT ROELLI**Title:** VILLAGE PRESIDENT**Office Address:**

501 BENSON ST

P.O. BOX 158

COBB, WI 53526

Telephone: (608) 623 - 2777**Fax Number:** (608) 623 - 2777**E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: CHAD C FREYMILLER**Title:** STAFF ACCOUNTANT**Office Address:** JOHNSON BLOCK AND COMPANY, INC.
229 HIGH STREET
MINERAL POINT, WI 53565**Telephone:** (608) 987 - 2206**Fax Number:** (608) 987 - 3391**E-mail Address:** chadf@johnsonblock.com**Date of most recent audit report:** 2/12/1999**Period covered by most recent audit:** 1/1/98 - 12/31/98

Names and titles of utility management including manager or superintendent:

Name: FLANAGAN MARK**Title:** DIRECTOR, PUBLIC WORKS**Office Address:**501 BENSON ST
P.O. BOX 158
COBB, WI 53526**Telephone:** (608) 623 - 2777**Fax Number:** (608) 623 - 2777**E-mail Address:**

Name of utility commission/committee: NONE

Names of members of utility commission/committee:ROBERT ROELLI, VILLAGE PRESIDENT

Is sewer service rendered by the utility? YES**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:****Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone: () -

Fax Number: () -

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	58,086	41,729	1
Operating Expenses:			
Operation and Maintenance Expense (401)	19,078	20,954	2
Depreciation Expense (403)	11,510	9,153	3
Amortization Expense (404)	0	0	4
Taxes (408)	12,426	11,831	5
Total Operating Expenses	43,014	41,938	
Net Operating Income	15,072	(209)	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	15,072	(209)	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	50,400	0	8
Interest and Dividend Income (419)	216	89	9
Miscellaneous Nonoperating Income (421)	0	500	10
Total Other Income	50,616	589	
Total Income	65,688	380	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	65,688	380	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	2,603	13
Amortization of Debt Discount and Expense (428)		0	14
Amortization of Premium on Debt--Cr. (429)		0	15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)		0	18
Total Interest Charges	0	2,603	
Net Income	65,688	(2,223)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	87,613	89,836	19
Balance Transferred from Income (433)	65,688	(2,223)	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	153,301	87,613	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
BACK RENT FROM GENERAL	50,400	3
Total (Acct. 418):	50,400	
Interest and Dividend Income (419):		
INTEREST	216	4
Total (Acct. 419):	216	
Miscellaneous Nonoperating Income (421):		
NONE		5
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		8
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		9
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		11
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	58,086	0	0	0	58,086	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	58,086	0	0	0	58,086	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	502,867	417,198	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	126,505	115,836	2
Net Utility Plant	376,362	301,362	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	0	0	7
Total Other Property and Investments	0	0	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	18,195	3,415	8
Temporary Cash Investments (132)		0	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	10,277	6,697	11
Other Accounts Receivable (143)	50	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	45,844	18,236	14
Materials and Supplies (150)	1,726	360	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)		0	17
Total Current and Accrued Assets	76,092	28,708	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	0	0	
Total Assets and Other Debits	452,454	330,070	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	113,581	113,581	21
Appropriated Earned Surplus (215)		0	22
Unappropriated Earned Surplus (216)	153,301	87,613	23
Total Proprietary Capital	266,882	201,194	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	0	0	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	819	0	28
Payables to Municipality (233)	12,447	52,259	29
Customer Deposits (235)		0	30
Taxes Accrued (236)	12,019	0	31
Interest Accrued (237)	0	0	32
Other Current and Accrued Liabilities (238)		0	33
Total Current and Accrued Liabilities	25,285	52,259	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)		0	35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)		0	37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	160,287	76,617	38
Total Liabilities and Other Credits	452,454	330,070	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	499,086	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)	3,781				6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	502,867	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	126,505	0	0	0	9
Total Accumulated Provision	126,505	0	0	0	
Net Utility Plant	376,362	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	115,836				115,836	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	11,510				11,510	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	491				491	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	12,001	0	0	0	12,001	13
Debits during year						14
Book cost of plant retired	1,332				1,332	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	1,332	0	0	0	1,332	19
Balance End of Year	126,505	0	0	0	126,505	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	1.98%					22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	1,726	360	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	1,726	360	

**UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT
(ACCTS. 181 AND 251)**

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<hr/>				
Unamortized debt discount & expense (181)				
NONE				1
Total			<u>0</u>	
<hr/>				
Unamortized premium on debt (251)				
NONE				2
Total			<u>0</u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	113,581	1
Changes during year (explain):		2
Balance end of year	113,581	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
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NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)
--	----------------------------------	--	----------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	12,426	2
Charged electric department expense		3
Charged sewer department expense	214	4
Other (explain):		
NONE		5
Total Accruals and other credits	12,640	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	571	7
PSC Remainder Assessment	50	8
Other (explain):		
NONE		9
Total payments and other debits	621	
Balance end of year	12,019	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
NONE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	0	0	0	0	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	76,617	0	0	0	0	76,617	1
Add credits during year:							
For Services	9,450					9,450	2
For Mains	59,770					59,770	3
Other (specify):							
HYDRANTS	14,000					14,000	4
CONNECTION FEES	450					450	5
Deduct charges (specify):							
NONE						0	6
Balance End of Year	160,287	0	0	0	0	160,287	
Amount of federal and state grants in aid received for utility construction included in End of Year totals							0 7

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	10,277	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	10,277	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
RECONNECTION FEES	50	11
Total (Acct. 143):	50	
Receivables from Municipality (145):		
DUE FROM VILLAGE - HYDRANT RENT	44,267	12
DUE FROM SEWER - SHARED METER COSTS	1,577	13
Total (Acct. 145):	45,844	
Prepayments (165):		
NONE		14
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		15
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
NONE		16
Total (Acct. 183):	0	
Payables to Municipality (233):		
DUE TO VILLAGE - ALLOCATION OF INSURANCE AND ENGINEERING COSTS	12,447	17
Total (Acct. 233):	12,447	
Other Deferred Credits (253):		
NONE		18
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	458,142	0	0	0	458,142	1
Materials and Supplies	1,043	0	0	0	1,043	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	121,170	0	0	0	121,170	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	118,452	0	0	0	118,452	6
Other (specify):					0	7
Average Net Rate Base	219,563	0	0	0	219,563	
Net Operating Income	15,072	0	0	0	15,072	8
Net Operating Income as a percent of						
Average Net Rate Base	6.86%	N/A	N/A	N/A	6.86%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	113,581	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	120,457	3
Other (Specify):		4
Total Average Proprietary Capital	234,038	
Net Income		
Net Income	65,688	5
Percent Return on Proprietary Capital	28.07%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

Revenues increased approximately \$7,500 following the rate change effective July 1, 2001.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Income Statement Account Details (Page F-02)

On January 10, 2001 the Village approved a payment of back rent in the amount of \$50,400 from the General Fund to the Water Utility.

Balance Sheet (Page F-05)

The rate increase that went into effect July 1 explains the change in A/C 142.

The entry for hydrant rental was posted in error. The correction of this error results in an increase in A/C 145.

Signature Page (Page ii)

COMPILATION REPORT OF CERTIFIED PUBLIC ACCOUNTANTS

February 15, 2002

Village Board
Village of Cobb
Cobb, Wisconsin 53526

We have compiled the accompanying prescribed Municipal Utility Annual Report of the Village of Cobb Water Utility as of December 31, 2001, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements, information that is the representation of management. We have not audited or reviewed the accompanying Municipal Utility annual Report and, accordingly, do not express an opinion or any other form of assurance on this report.

The aforementioned report was prepared for the purpose of complying with statutory requirements, rules, regulations and guidelines of the Wisconsin Public Service Commission and is not intended to be a complete presentation in conformity with accounting principles generally accepted in the United States of America.

This report is intended solely for the information and use of the management of the Village of Cobb and the Wisconsin Public Service Commission, and should not be used for any other purpose.

JOHNSON BLOCK AND COMPANY, INC.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

June 25, 2002

Ms. Lisa Riley, Village Clerk-Treasurer
Cobb Municipal Water Utility
501 Benson Street
P.O. Box 158
Cobb, WI 53526-0158

2001 Analytical Review DWCCA-1220-PJL

Dear Ms. Riley:

The Public Service Commission (Commission) staff has completed its analytical review of your utility's 2001 annual report. The primary purpose of the analytical review is to detect possible reporting or accounting related errors and also to identify significant fluctuations from prior years' data that are not sufficiently explained in the annual report. The analytical review did identify the following issue(s):

1. Please change page F-7, line 22, from 1.98 percent to 2.62 percent. The composite depreciation rate was changed effective in 2001, and our computation of depreciation expense verifies that the 2.62 percent rate was used as authorized.
2. During our review, we noted 237 Services reported in use on the Water Services schedule, but only 205 customers are reported on page W-2. Please provide the number of services which are not in use, and report them in the "not in use" column of the Water Services schedule in the future, or otherwise explain why there are significantly more services than customers.
3. As directed in the head notes of the Property Tax Equivalent schedule on page W-7, please provide an explanation of the Other Tax Rate - Local or line 8.
4. In Account 418, Non-operating Rental Income on page F-2 the utility reports \$50,400 described as "Back Rental From General". Please explain what was rented and for what period and also explain where in the annual report the rent was recorded.

Responding to the questions posed from the analytical review does not preclude you from possibly receiving other inquiries from our office regarding your annual report in the future: for instance, during a rate case, construction authorization, or other Commission reviews.

We appreciate your cooperation in providing the above information. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter. We prefer that you respond by e-mail if it is convenient for you to do so. My e-mail address is peter.leege@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

FINANCIAL SECTION FOOTNOTES

Peter J. Leege
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

PJL:dwh:w:\compl\Analytical Reviews\2001 analytical review letters\1220.doc

-----Original Message-----

From: Chad Freymiller [mailto:chadf@chorus.net]

Sent: Monday, July 08, 2002 9:11 AM

To: Leege, Peter PSC

Cc: villageofcobb@charter.net

Subject: 2001 Analytical Review - Cobb Municipal Water Utility

The issues you identified as numbers 1 and 2 have been noted. Concerning number 3, the Other Tax Rate - Local used to compute Property Tax Equivalent is for the Cobb Fire District. The amount in Account 418 represents the village's use of the Water Utility's property. The building was constructed in conjunction with the new well and financed by the Water Utility. However, the building houses the Clerk's office and is not solely used by the Water Utility. Back rent from the General Fund was recouped at \$3,600 a year for 14 years, a total of \$50,400. This amount is reported as General Administration (A/C 118-51400) on the annual report.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	56,173	1
Total Sales of Water	56,173	
Other Operating Revenues		
Forfeited Discounts (470)	114	2
Other Water Revenues (474)	1,799	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	1,913	
Total Operating Revenues	58,086	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	9,874	5
General Operating Expenses (680-690)	9,204	6
Total Operation and Maintenance Expenses	19,078	
Other Operating Expenses		
Depreciation Expense (403)	11,510	7
Amortization Expense (404)		8
Taxes (408)	12,426	9
Total Other Operating Expenses	23,936	
Total Operating Expenses	43,014	
NET OPERATING INCOME	15,072	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	181	8,806	27,316	4
Commercial	24	1,130	3,665	5
Industrial				6
Total Metered Sales to General Customers (461)	205	9,936	30,981	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		24,470	8
Other Sales to Public Authorities (464)	7	118	722	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	213	10,054	56,173	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	24,470	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	24,470	
Forfeited Discounts (470):		
Customer late payment charges	114	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	114	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	1,799	7
Other (specify):		
NONE		8
Total Other Water Revenues (474)	1,799	
Amortization of Construction Grants (475):		
NONE		9
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	5,566	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	3,418	3
Chemicals (630)	353	4
Supplies and Expenses (640)	61	5
Repairs of Water Plant (650)	476	6
Transportation Expenses (660)		7
Total Plant Operation and Maintenance Expenses	9,874	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	1,453	8
Office Supplies and Expenses (681)	762	9
Outside Services Employed (682)	2,109	10
Insurance Expense (684)	2,894	11
Employees Pensions and Benefits (686)	1,512	12
Regulatory Commission Expenses (688)	330	13
Miscellaneous General Expenses (689)	144	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	9,204	
Total Operation and Maintenance Expenses	19,078	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		12,019	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		214	2
Net property tax equivalent		11,805	
Social Security		571	3
PSC Remainder Assessment		50	4
Other (specify): NONE			5
Total tax expense		12,426	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Iowa				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.206180				3
County tax rate	mills		5.545570				4
Local tax rate	mills		3.722950				5
School tax rate	mills		12.662150				6
Voc. school tax rate	mills		1.838170				7
Other tax rate - Local	mills		2.037620				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		26.012640				10
Less: state credit	mills		2.112250				11
Net tax rate	mills		23.900390				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		3.722950				14
Combined School Tax Rate	mills		14.500320				15
Other Tax Rate - Local	mills		2.037620				16
Total Local & School Tax	mills		20.260890				17
Total Tax Rate	mills		26.012640				18
Ratio of Local and School Tax to Total	dec.		0.778886				19
Total tax net of state credit	mills		23.900390				20
Net Local and School Tax Rate	mills		18.615687				21
Utility Plant, Jan. 1	\$	417,198	417,198				22
Materials & Supplies	\$	360	360				23
Subtotal	\$	417,558	417,558				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	417,558	417,558				26
Assessment Ratio	dec.		0.970000				27
Assessed Value	\$	405,031	405,031				28
Net Local & School Rate	mills		18.615687				29
Tax Equiv. Computed for Current Year	\$	7,540	7,540				30
Tax Equivalent per 1994 PSC Report	\$	12,019					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	12,019					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	50		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	67,576		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	67,626	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	43,784		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	43,712		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	141		20
Total Pumping Plant	87,637	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	1,322		22
Water Treatment Equipment (332)	2,389		23
Total Water Treatment Plant	3,711	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	50		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			50	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			67,576	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	67,626	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			43,784	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			43,712	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			141	20
Total Pumping Plant	0	0	87,637	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			1,322	22
Water Treatment Equipment (332)			2,389	23
Total Water Treatment Plant	0	0	3,711	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			50	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	56,220		26
Transmission and Distribution Mains (343)	143,934	59,770	27
Fire Mains (344)	0		28
Services (345)	17,607	9,450	29
Meters (346)	17,046		30
Hydrants (348)	19,594	14,000	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	254,451	83,220	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	1,525		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	2,248		38
Other Tangible Property (390)	0		39
Total General Plant	3,773	0	
Total utility plant in service directly assignable	417,198	83,220	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	417,198	83,220	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			56,220 26
Transmission and Distribution Mains (343)			203,704 27
Fire Mains (344)			0 28
Services (345)			27,057 29
Meters (346)	1,332		15,714 30
Hydrants (348)			33,594 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	1,332	0	336,339
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			1,525 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			2,248 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	3,773
Total utility plant in service directly assignable	1,332	0	499,086
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	1,332	0	499,086

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			887	887	1
February			733	733	2
March			763	763	3
April			879	879	4
May			972	972	5
June			1,008	1,008	6
July			1,117	1,117	7
August			970	970	8
September			820	820	9
October			798	798	10
November			793	793	11
December			860	860	12
Total annual pumpage	0	0	10,600	10,600	
Less: Water sold				10,054	13
Volume pumped but not sold				546	14
Volume sold as a percent of volume pumped				95%	15
Volume used for water production, water quality and system maintenance				250	16
Volume related to equipment/system malfunction				45	17
Non-utility volume NOT included in water sales				69	18
Total volume not sold but accounted for				364	19
Volume pumped but unaccounted for				182	20
Percent of water lost				2%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				88	23
Date of maximum: 8/12/2001					24
Cause of maximum:					25
Water fights					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				17	26
Date of minimum: 2/3/2001					27
Total KWH used for pumping for the year				33,600	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WELL #3 (1986) ON VILLAGE LOT	#3	765	10	720,000	Yes	1

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL#3			1
Location	501 BENSON ST			2
Purpose	P			3
Destination	D			4
Pump Manufacturer	PEERLESS			5
Year Installed	1986			6
Type	SUBMERSIBLE			7
Actual Capacity (gpm)	500			8
Pump Motor or Standby Engine Mfr	ALLTRONIC			10
Year Installed	1986			11
Type	ELECTRIC			12
Horsepower	75			13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				25
Horsepower				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	#2		1
RESERVOIRS, STANDPIPES			2
OR ELEVATED TANKS			3
Type: R (reservoir), S (standpipe)			4
or ET (elevated tank)	ET		5
Year constructed	1970		6
Primary material (earthen, steel,			7
concrete, other)	STEEL		8
Elevation difference in feet			9
(See Headnote 3.)	120		10
Total capacity in gallons (actual)	100,000		11
WATER TREATMENT PLANT			12
Disinfection, type of equipment			13
(gas, liquid, powder, other)	LIQUID		14
Points of application			15
(wellhouse, central facilities,			16
booster station, other)	WELLHOUSE		17
Filters, type (gravity, pressure,			18
other, none)	NONE		19
Rated capacity of filter plant			20
(m.g.d.) (note: 1,200,000 gal/day			21
= 1.2 m.g.d.)	0.7500		22
Is a corrosion control chemical			23
used (yes, no)?	N		24
Is water fluoridated (yes, no)?	N		25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
A	S	2.000	283	0	0	0	283
A	T	6.000	12,528	0	0	0	12,528
M	D	6.000	1,754	0	0	0	1,754
M	S	6.000	4,022	0	0	0	4,022
P	D	6.000	900	0	0	0	900
M	D	8.000	15	1,610	0	0	1,625
Total Within Municipality			19,502	1,610	0	0	21,112
Total Utility			19,502	1,610	0	0	21,112

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	213	9	0	0	222	9	1
M	1.000		24			24		2
M	4.000	1	0	0	(1)	0		3
Total Utility		214	33	0	(1)	246	9	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	226	0	17	5	214	18	1
0.750	0	0	0	3	3	0	2
1.000	3	0	1	0	2	0	3
1.500	2	0	0	0	2	0	4
2.000	0	0	0	0	0	0	5
6.000	0	0	0	0	0	0	6
Total:	231	0	18	8	221	18	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	182	21	0	8	0	3	214	1
0.750	0	2	0	0	0	1	3	2
1.000	0	0	0	0	1	1	2	3
1.500	1	0	0	1	0	0	2	4
2.000	0	0	0	0	0	0	0	5
6.000	0	0	0	0	0	0	0	6
Total:	183	23	0	9	1	5	221	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	32	7			39	2
Total Fire Hydrants	32	7	0	0	39	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year

Number of hydrants operated during year:	32
Number of distribution system valves end of year:	78
Number of distribution valves operated during year:	78

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

There was no allocation of insurance costs to A/C 684 in the prior year.

Water Mains (Page W-15)

Main additions were financed through developer contributions.

Water Services (Page W-16)

Water service additions were financed through developer contributions.

An adjustment to the number of 4" water services was required to agree with client detail.

Meters (Page W-17)

Utility owned meters were adjusted to agree with client detail.
